

1 CITY COUNCIL OF THE CITY OF ANNAPOLIS

2
3 ORDINANCE NO. O-11-09Amended

4 Introduced by Mavor Moyer

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LEGISLATIVE HISTORY			
First Reader:	Public Hearing:	Fiscal Impact Note:	120 Day Rule:
03/09/09	04/27/09	See FY'10 Budget	07/07/09
Referred to:	Meeting Date:	Action Taken:	
Finance Committee	Multiple	Favorable w/ Amendments	

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8 AN ORDINANCE concerning

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10 Annual Operating Budget: FY 2010

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12 FOR the purpose of adopting an operating budget for the City of Annapolis for the Fiscal
13 Year 2010; appropriating funds for expenditures for the Fiscal Year 2010; defraying
14 all expenses and liabilities of the City of Annapolis and levying same for the
15 purposes specified; specifying certain duties of the Director of Finance; and,
16 specifying a rate of interest to be charged upon overdue-property taxes.

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20 WHEREAS, pursuant to Section 6.16.010 of the Annapolis City Code, on March 9,
21 2009, the Mayor submitted to the City Council the proposed annual
22 operating budget for the Fiscal Year 2010; and

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24 WHEREAS, on April 27, 2009, the Annapolis City Council will have held a public
25 hearing on the budget for the City of Annapolis for the Fiscal Year 2010;
26 and

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28 WHEREAS, the citizens of Annapolis, employees of the City of Annapolis and all
29 interested persons will have been given an opportunity to express their
30 views concerning the Fiscal Year 2010 budget.

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32 NOW THEREFORE:

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34 SECTION I: BE IT ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY
35 COUNCIL that the annual operating budget for the Fiscal Year 2010, as attached hereto
36 and incorporated herein by reference, is hereby approved and finally adopted for such fiscal
37 year; and funds for all expenditures for the purposes specified in the budget, for the Fiscal
38 Year 2010, are hereby appropriated in the amounts therein specified and will be used by

the City in the sums itemized in said budget hereby adopted for the principal objectives and purposes thereof, and the total sum of funds herein provided for the respective departments and major operating units thereof, boards, commissions and agencies.

SECTION II: BE IT ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY COUNCIL that a tax rate of fifty-three (\$0.53) on each one hundred dollars (\$100.00) of assessable property in the City of Annapolis be and the same is hereby imposed on all assessable property for the fiscal year ending June 30, 2010, to be collected pursuant to the provisions contained in Article VII of the Charter of the City of Annapolis and all other provisions pertaining to tax levies in said Charter, the said tax rate of fifty-three (\$0.53) shall be used for the operation of the General Fund of the City of Annapolis.

SECTION III: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY COUNCIL that a tax rate of one dollar sixty-six cents (\$1.66) on each one hundred dollars (\$100.00) of personal and operating property in the City of Annapolis be and the same is hereby imposed on all personal and operating property for the fiscal year ending June 30, 2010, to be collected pursuant to the provisions contained in Article VII of the Charter of the City of Annapolis and all other provisions pertaining to tax levies in said Charter, the said tax rate of one dollar sixty-six cents (\$1.66) shall be used for the operation of the General Fund of the City of Annapolis.

SECTION IV: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY COUNCIL that it shall be the duty of the Director of Finance of the City of Annapolis to collect the sums set apart for the several funds, to keep separate receipts and amounts thereof, to deposit the same to the credit of funds as required by the several Acts and Ordinances relating to and providing for the several bonds issued, and to receive on account thereof only current money and legal tender of the United States.

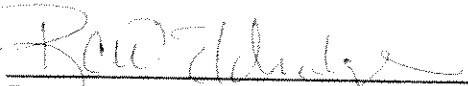
SECTION V: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY COUNCIL that taxes levied by this Ordinance remaining unpaid on October 1, 2009, shall be overdue and from and after that date shall bear interest, to be collected with said taxes, at the rate of one and one-half percent (1.5%) per month until paid.

SECTION VI: AND BE IT FURTHER ESTABLISHED AND ORDAINED BY THE ANNAPOLIS CITY COUNCIL that this Ordinance shall take effect on July 1, 2009.

ADOPTED this 18th day of May, 2009.

ATTEST:

THE ANNAPOLIS CITY COUNCIL


Regina C. Watkins-Eldridge, CMC
City Clerk

BY: 
ELLEN O. MOYER, MAYOR

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EXPLANATION:

Highlighting indicates matter added to existing law.
Strike Out indicates matter deleted from existing
law.
Underlining indicates amendments.

CITY COUNCIL OF THE CITY OF ANNAPOLIS

RESOLUTION NO. R-17-09Amended

Introduced by Mayor Moyer

LEGISLATIVE HISTORY			
First Reader:	Public Hearing:	Fiscal Impact Note:	120 Day Rule:
03/09/09	04/27/09	See FY'10 Budget	07/07/09
Referred to:	Meeting Date:	Action Taken:	
Finance Committee	Multiple	Favorable w/ Amd	

A RESOLUTION concerning

Capital Improvement Budget and Program: FY 2010 to FY 2015

FOR the purpose of adopting a capital improvement budget for the Fiscal Year 2010, and a capital improvement program for the six-year period from July 1, 2009, to June 30, 2015.

WHEREAS, Section 6.16.030 of the Code of the City of Annapolis requires the Annapolis City Council to approve a capital improvement program and budget for each fiscal year on a six-year basis; and

WHEREAS, on April 27, 2009, the Annapolis City Council will have held a public hearing on the budget for the City of Annapolis for the Fiscal Year 2010; and

WHEREAS, a capital improvement budget for the Fiscal Year 2010 and a capital improvement program for the six-year period from July 1, 2009, to June 30, 2015, has been prepared and proposed by the Mayor and submitted to the Annapolis City Council for its consideration and approval.

NOW, THEREFORE, BE IT RESOLVED BY THE ANNAPOLIS CITY COUNCIL that pursuant to the provisions of Section 6.16.030 of the Code of the City of Annapolis, it hereby adopts, as the Capital Improvement Program for the City of Annapolis for the six-year period from July 1, 2009, to June 30, 2015, a copy of which is attached to this Resolution and is made a part hereof.

AND, BE IT FURTHER RESOLVED BY THE ANNAPOLIS CITY COUNCIL that the Budget for the Capital Improvement Program for the Fiscal Year 2010, attached to this Resolution and made a part hereof, be and the same is hereby adopted and approved.

ADOPTED this 22nd day of June, 2009.

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2 ATTEST:
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6 Regina C. Watkins-Eldridge, CMC
7 City Clerk
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THE ANNAPOLIS CITY COUNCIL

BY: 
ELLEN O. MOYER, MAYOR

Glossary

Definitions of terms used in the Operating Budget and Capital Improvements Program are listed below and on the pages that follow.

Accounting System - The total structure of records and procedures which identify, record, classify, summarize, and report information on the financial positions and results of operations of a government.

Accrual Basis of Accounting - The method of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA - See Americans With Disabilities Act.

Americans with Disabilities Act (ADA) - This federal act gives civil rights protections to individuals with disabilities, similar to those provided to individuals on the basis of race, sex, national origin, and religion.

Annexation - The incorporation of additional territory within the domain of the City.

Appropriation - An authorization made by the Mayor and Council that permits City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

Assessable Base - The total value of all real and personal property in the City which is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

Assessed Valuation - The current market value of real estate as determined by the Department of Assessments and Taxation.

Balanced Budget - A budget in which revenues equal expenditures.

Bond - A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the Operating Budget, these payments are identified as debt service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Anticipation Notes - Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bonds Issued - Bonds sold.

Bond Rating - A rating from a schedule of grades indicating the probability of timely repayment of principal and interest on bond issued.

Budget - A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures to fund City services in accordance with adopted policy.

Budget Year - The fiscal year for which the budget is being considered, that is, the fiscal year following the current year.

CAFR - See Comprehensive Annual Financial Report.

Capital Budget - The annual adoption by the Mayor and Council of project appropriations. Project appropriations are for the amount necessary to carry out a capital project's expenditure plan, including multi-year contracts for which a total appropriation covering several years' planned expenditures may be required.

Capital Facilities Assessment (CFA) - Refers to the benefits that accrue to properties that are adjacent to public improvements. For example, if water mains are installed for the use of a neighborhood, the individual properties that are then connected to the water mains are receiving a "front-foot benefit", for which they will pay a one-time connection charge, and an annual assessment for thirty (30) years.

Capital Outlay - Expenditures which result in the acquisition of, or addition to, fixed assets. Any item with an expected life of more than a year and a value of more than \$5,000, such as an automobile, truck or furniture, is considered a capital outlay.

Capital Improvements Program (CIP) - The annual updated plan or schedule of project expenditures for public facilities and infrastructure with estimated project costs, source of funding, and timing of work over a six-year period. For financial planning and general management, the capital improvements program is a plan of work and expenditures, and is the basis for annual appropriations and bond issues.

Glossary

- continued -

Capital Project - A governmental effort involving expenditures and funding for the creation of usually permanent facilities and other public assets having a relatively long life. Certain planning studies, consultant fees, City staff charges, and major equipment, furniture, and fixtures necessary to make facilities operational may also be considered part of capital projects.

CDBG - See Community Development Block Grant.

Chart of Accounts - A uniform listing of accounts that standardizes City accounting and supports the preparation of standard external reports. It assists in providing control over all financial transactions and resource balances.

CIP - See Capital Improvements Program.

Client-Server - A computing platform where desktop PCs, known as clients, access large pools of information stored on high speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. Information storage is managed by the server. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

COBRA - See Consolidated Omnibus Budget Reconciliation Act.

Commingle - Refers to materials included in the City's recycling program, specifically glass jars and bottles, aluminum and steel cans, and plastic containers.

Community Development Block Grant (CDBG) - A general purpose federal grant primarily used to facilitate the production and preservation of low and moderate income housing.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government.

Consolidated Omnibus Budget Reconciliation Act (COBRA) - The legal requirement of an employer to offer eligible employees and their families the opportunity for a temporary extension of health coverage (called "continuation coverage") at group rates in certain instances where coverage under the plan would otherwise end.

Constant Yield - The tax rate that maintains the revenue from property taxes at the same level as the prior year. This rate is computed by the State Department of Assessments and Taxation each year on the basis of the new, adjusted assessable base for each jurisdiction. New Property appearing on the rolls for the first time is excluded from the calculation.

Contingency - Contingency funding represents monies budgeted for use in unforeseen circumstances.

Current Resources - Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Current Year - The fiscal year immediately preceding the fiscal year for which the budget is being prepared.

Debt Issuance - Sale or issuance of any type of debt instrument, such as bond.

Debt Ratios - Ratios which provide measures of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They are also used to evaluate the City's debt position over time and against its own standards and policies.

Debt Service - The payment of interest on and repayment of principal on borrowed funds. The term may also be used to refer to payment of interest alone.

Deficit - The amount by which a government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Department - A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

Glossary

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Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Award Program - A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division - A categorization of organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level of organizational unit.

Empowerment - A managerial style which places emphasis on decentralized problem-solving in an effort to allow employees and citizens who are affected by policy decisions to participate extensively in the decision-making process.

Encumbrance - A firm commitment to pay for future goods and services, formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within an agency's appropriation.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's enterprise funds include the Water, Sewer, Dock, Market House, Transportation, Off Street Parking, Stormwater Management, and Refuse funds.

Expenditure - The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

Expense - The outflow of assets or the incurring of liabilities (or both) during a period as a result of

rendering services, delivering or producing goods, or carrying out other normal operating activities.

Fees and Credits - Income from any billing for services or sale made by the City; for example, athletic program registration fees, building permit fees, and animal licenses.

Fiscal Policy - The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides a set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - Any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the City begins on July 1 of each year and ends on June 30 of the following year; it is designated by the calendar year in which it ends. For example, the fiscal year 1996 begins on July 1, 1995 and ends on June 30, 1996.

Fixed Assets - Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits - For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health, dental and life insurance.

Front-Foot Benefit - See Capital Facilities Assessment.

FTE - See Full-Time Equivalent.

Full Faith and Credit - A pledge of the City's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) - A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Glossary

- continued -

Fund Balance - The cumulative difference between revenues and expenditures over the life of a fund. A negative fund balance is usually referred to as a deficit.

FY - See Fiscal Year.

GAAP - See Generally Accepted Accounting Principles.

GASB - See Governmental Accounting Standards Board.

General Obligation Bonds - Bonds that are backed by the full faith and credit of the issuing government.

General Fund - The general operating fund that is used to account for all financial resources except for these required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard-setting bodies.

GFOA - An abbreviation for Government Finance Officers Association.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB) - This organization was established as an arm of the Financial Accounting Foundation in April, 1984, to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

Grant - A county, state, or federal financial assistance award making payment in cash or in kind for a specified program.

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HVAC - An abbreviation for heating, ventilation and air conditioning equipment.

ICMA - An abbreviation for International City Manager's Association.

Infrastructure - The physical assets of a city (streets, water, sewer, public buildings, parks), upon which the continuance and growth of a community depend.

Interfund Operating Transfers - Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues, or payments in-lieu-of-taxes.

Investments - Securities, bonds, and real property (land and buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets as used in the normal course of governmental operations.

Levy - (Verb) To impose taxes or special assessments for the support of governmental activities. (Noun) The total amount of taxes or special assessments imposed by a government.

Liabilities - Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Management Indicators - Specific quantitative and qualitative measures of work performed as an objective of a department.

Matured Bonds Payable - A liability account reflecting unpaid bonds which have reached or passed their maturity date.

Measurement Focus - The accounting convention which determines (1) which assets and liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and

Glossary

- continued -

expenses).

Modified Accrual Basis of Accounting - The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting in that it, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Non-Departmental Operating Expenditures - Operating expenditures which are not charged directly to specific departments, but are a cost to the City as a whole, such as debt service payments and general liability insurance.

Object Expense Code - As used in expenditure classification, this term applies to the article purchased or the service obtained.

Objective - Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances an organization toward a corresponding goal.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget - See Budget.

Operating Expenditures - Costs other than expenditures for personnel directly employed by the City (salaries, wages, and fringe benefits) and capital outlays. Examples of operating expenditures include office supplies, telephone expense, consulting or professional services, and travel expenses.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower

legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be enacted by ordinance and those which may be enacted by resolution.

Other Charges - In a summary analysis of expense types, this refers to all expenses not included within specifically defined categorizations. For example, within the City's general fund, this category consists primarily of funding to Outside Agencies and transfers to/from other funds.

Outside Agency - An independent non-profit community organization working on behalf of the community that requests funding contributions from the City.

Overlapping Debt - The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

Pay-As-You-Go - Capital expenditures included in the Capital Improvements Program which are funded by a contribution from an operating fund.

Per Capita - Per unit of population; by or for each person.

Performance Measurements - See Management Indicators.

Permanent Employee - An employee who is hired to fill a position anticipated to have a continuous service duration of longer than one year, whose compensation is derived from the City's Administrative, Police, or Union classification tables, and whose position is established by the Position Control System.

Personnel (Costs) - Expenditures which include salary costs for full-time, part-time, hourly, and contract employees, overtime expenses, and all associated fringe benefits.

Previously Authorized Projects - Projects listed in the CIP section that were funded in prior years, but which have not been completed and formally closed.

Prior Year(s) - The fiscal year(s) immediately preceding the current year.

Program Area - A group of activities and/or work

Glossary

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programs based primarily upon measurable performance.

Projections - Estimates of budget authority, outlays, receipts, or other budget amounts extending several years into the future. Projections are generally intended to indicate the budgetary implications of existing or proposed programs.

Property Tax - A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property taxes is given to the Mayor and Council.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Reappropriation - Statutory action to continue the availability, whether for the same or different purposes, of all or part of the unobligated portion of a budget into the next fiscal year.

Reappropriation Ordinance - Changes made to the appropriation ordinance during the fiscal year to reflect encumbered amounts added to the current budget from the prior fiscal year.

Receipts - Collections from the public, based on a government's exercise of its sovereign powers. Governmental receipts consist of receipts from taxes, court fines, gifts and contributions, and compulsory licenses.

Reimbursement - A sum (1) that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Repurchase Agreement - An agreement in which a governmental entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings - The accumulated gains and losses of an enterprise fund to date, reduced by amounts transferred to permanent capital accounts.

Revenue - Monies received or collected by the City as income, including such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Anticipation Notes - Notes (sometimes called warrants) issued in anticipation of collection of non-tax revenues, retired after the collection of such revenues.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings from an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain mortgages on Enterprise Fund property.

Revision - Shifting of all or part of the budget authority in one appropriation or fund account to another, as specifically authorized by law.

Self-Insurance - Refers to the City's participation in a self insurance fund. Self-insurance allows an organization to closely realize its actual claim experience, as well as pool its insurance buying power with other participating agencies.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Stormwater Management (SWM) - A means of controlling the quantity and quality of storm water runoff flowing downstream. SWM can refer to structural practices such as underground storage facilities, dams for retention and detention facilities, or it can refer to non-structural practices such as lower density of development and wider stream buffers.

Surplus - The amount by which the City's budget receipts exceed its budget outlays for a given

Glossary

- continued -

period, usually a fiscal year.

Tax Anticipation Notes - Notes, sometimes called warrants, issued in anticipation of collection of taxes, retired from tax collections, and frequently from the proceeds of the tax levy whose collection they anticipate.

Tax Base - All forms of wealth under the City's jurisdiction that are taxable.

Tax Duplication - A state of affairs whereby both County and City levy property taxes on citizens to pay for services rendered by the City.

Tax Rate - The amount levied per \$100 of assessed property value, as determined by the State Assessor, on property within the City. The Mayor and Council establish the tax rate each year in order to finance General Fund activities.

Temporary Employee - An employee who is hired to fill a position anticipated to have a continuous service duration of less than one year, whose

compensation is not derived from the City's Administrative, Police, or Union classification tables, and whose position is not established in the Position Control System.

Transfer - See Revision.

Undesignated Fund Balance - Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Unreserved Fund Balance - That portion of a fund balance for which no binding commitments have been made.

User Fees - Payments for direct receipt of a public service by the party benefitting from the service. Also known as user charges.

Zoning - The partitioning of a city, borough, or township by ordinance into sections reserved for different purposes (i.e., residential, offices, manufacturing).